the love and support of his wife, Kathy, his son Shane, daughter, Monica, and grand-children, Riley and Charlotte. I am honored to rise before this body and recognize his many contributions to the State of Colorado. Thanks for all your hard work, Doug, and I wish you all the best in your future endeavors.

INTRODUCTION OF THE AMERICAN INDIAN VETERANS PAY RESTORATION ACT

## HON. TOM UDALL

 $\begin{tabular}{ll} \begin{tabular}{ll} \be$ 

Thursday, October 7, 2004

Mr. UDALL of New Mexico. Mr. Speaker, this week, as thousands of Native Americans from all over the country convene in Washington to celebrate the opening of the newest museum on the National Mall, I rise to introduce a bill that will restore justice to many of our Nation's Native American veterans, the American Indian Veterans Pay Restoration

Prior to 2001, Native Americans who served their country in the armed forces had their active duty pay taxed by the state, despite claiming the reservation as their home. The law is now well established that this policy was wrong and, in keeping with tribal sovereignty, the policy of withholding states taxes on these soldiers' pay was changed. This position is reflected in administrative opinions, *Fatt v. Utah*, 884 P2d 1233 (Utah 1994), a 2000 Department of Justice (DOJ) opinion, a Department of Defense (DOD) policy instituted in 2001, and most recently, in Public Law 108–189, a law that passed this House unanimously.

However, while these changes stopped the improper practice of withholding taxes, the changes do not apply retroactively. Current federal law provides that statutes of limitations toll during a member's service, but the ability to recover withheld taxes is still limited by state statute of limitations on filing for refunds. The result is that hundreds, or perhaps thousands, of tribal members whose state taxes were improperly withheld during their service to our country are unable to recover the money that is owed to them.

The American Indian Veterans Pay Restoration Act remedies this situation by creating a program within DOD to return these erroneously withheld taxes to qualifying Native American veterans. This program will centralize and facilitate distribution of funds and recovery of funds from the states. Veterans seeking to recover their money will submit an application to DOD providing evidence of military service, improper taxation, and domicile on a reservation. In addition to veterans, the program will serve Native Americans who were on active duty prior to 2001 and who remain on active duty.

Nearly 16 percent of the Native population 16 years and older are veterans. Native Americans have the highest rate of service to our country of any ethnic group in the U.S. We are daily reminded of the sacrifice made by those who choose to don the uniform and serve our country, and this week we have also been reminded, of the importance of preserving and honoring Native American cultures and traditions. The introduction of this bill serves as a timely effort to keep our promise to our Na-

tion's Native American veterans, and I ask the support of my colleagues.

I would like to thank the original cosponsors of the bill—Representative GEORGE MILLER, who led the effort to change the Pentagon's policy on withholding state taxes on Native American servicemembers in 2000, Representative NICK RAHALL, the Ranking Member of the House Resources Committee, and Representative DALE KILDEE, a co-chair of the Native American Caucus. I look forward to working with my colleagues to pass this common sense bill.

TRIBUTE TO MRS. CATHERINE CARTER

## HON. JOHN S. TANNER

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 7, 2004

Mr. TANNER. Mr. Speaker, I rise today to pay tribute to a longtime friend of mine, a great Tennessean and an outstanding American, Mrs. Catherine Carter.

At the age of 85, Mrs. Carter still puts in a full day's work six days a week at Grandma's Store in Mansfield, Tenn. Her father, Willie Thompson, built the store in 1935 and, with his wife Euna's help, ran the store until his death in 1969. Mrs. Carter has managed the store since her son Rex bought it and fixed it up for her in 1979.

Mrs. Carter is a lifelong resident of Mansfield. In fact, she grew up in the house next door to the store. She now lives down the road from the store.

Mrs. Carter remembers when Mansfield was a busy place. When she was a little girl, the town had a telegraph office, a railroad depot, a cotton gin and a potato house, where they stored potatoes until they were ready to be shipped. Mrs. Carter and her mother rode the train to Bruceton and to Paris.

These days things are pretty quiet, but Mrs. Carter still opens the store between 6:15 and 6:30 a.m. six days a week and stay open until 6:30 p.m. She sells everything from hunting supplies to household items. She also offers barbecue, bologna, ham and turkey sandwiches, as well as hamburgers. Patrons can wash down their food with ice cold Coca-Cola or Frostie root beers out of an old-fashioned metal cooler with sliding doors on top.

Mrs. Carter is an institution in Mansfield, and her service to her regulars as well as passersby and newcomers is to be applauded. What an inspiration she is to us all.

IN HONOR OF THE STATEWIDE HISPANIC CHAMBER OF COMMERCE OF NEW JERSEY

## HON. ROBERT MENENDEZ

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 7, 2004

Mr. MENENDEZ. Mr. Speaker, I rise today to honor the Statewide Hispanic Chamber of Commerce of New Jersey (SHCC), an organization that has contributed greatly to the development of the Hispanic business community. New Jersey's Hispanic Chamber of Commerce will be holding its 14th Annual Conven-

tion & Expo on October 8, 2004, at the Newark Airport Marriott Hotel in Newark, New Jersey

For 15 years, the SHCC has been instrumental in the development and support of small businesses within the state. As the Hispanic market continues to be the fastest-growing sector in the United States, the SHCC plays a pivotal role in supporting Hispanic business owners and providing resources that help them succeed. Over the past ten years, the number of Hispanic-owned businesses in New Jersey has increased to more than 45,000, generating thousands of jobs and billions of dollars in sales.

At this year's convention, the SHCC will host a career fair for students and inner-city residents, informing them of internships and job opportunities. The convention will offer a variety of workshops on issues such as financial literacy and home ownership, and will provide government officials and business leaders the opportunity to attend luncheons and networking receptions to help build relationships and strengthen the community of small business owners.

Today, I ask my colleagues to join me in honoring the Statewide Hispanic Chamber of Commerce of New Jersey for its 15 years of service working to establish and promote Hispanic businesses, leaders and develop New Jersey's economy.

PAYING TRIBUTE TO DENNIS KING

## HON. SCOTT McINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES Thursday, October 7, 2004

Mr. McINNIS. Mr. Speaker, I rise today to pay tribute to Dennis King, a dedicated banker from my hometown of Grand Junction, Colorado. Dennis has been in the banking business for twenty-nine years and is an extremely active member of his community. It is my honor to stand before this body of Congress and this nation today to recognize his service.

A lifelong Coloradan, Dennis attended Mesa Junior College, Colorado State University, and graduated from Western State College before going on to the Colorado Graduate School of Banking. Dennis put his education to work in the bookkeeping department at United Bank of Delta in 1975. His business acumen and leadership helped him rise through the ranks at Norwest Bank, First National Bank of the Rockies, and recently he became the President of the Timberline Bank for the Grand Junction market.

Dennis has been extremely involved in his community throughout his entire life. He is an active member of the United Methodist Church, and the Delta and Grand Junction Kiwanis Clubs, taking on several leadership positions. He has been an advocate for youth, coaching several baseball teams and serving as a liaison to the Future Business Leaders of America in addition to his service on numerous advisory committees for the local high school.

Dennis prides himself on civic service and has been a longstanding activist in local government affairs, serving as a delegate to several Republican county assemblies, state conventions, Colorado State House assemblies, and the Third Congressional District of Colorado. Since 1974, he has spent thousands of